

## ABSTRACT

The present invention provides novel intermediates represented by general formula (I) etc. for preparing a phenoxyacetic acid derivative represented by general formula (X) or a pharmaceutically acceptable salt thereof, which has  $\beta$ 3-adrenoceptor stimulating activity and are useful for treating or preventing obesity, hyperglycemia, diseases caused by intestinal hypermotility, pollakiuria, urinary incontinence, depression or biliary calculus. The present invention also provides a process for preparing said intermediates and a method of using said intermediates.

